



THE UNIVERSITY *of* EDINBURGH

## Edinburgh Research Explorer

### An international study of career drivers of accounting students in Singapore, Australia, and Hong Kong

**Citation for published version:**

Chia, YM, Koh, HC & Pragasam, J 2008, 'An international study of career drivers of accounting students in Singapore, Australia, and Hong Kong', *Journal of Education and Work*, vol. 21, no. 1, pp. 41-60.  
<https://doi.org/10.1080/13639080801957014>

**Digital Object Identifier (DOI):**

[10.1080/13639080801957014](https://doi.org/10.1080/13639080801957014)

**Link:**

[Link to publication record in Edinburgh Research Explorer](#)

**Document Version:**

Peer reviewed version

**Published In:**

Journal of Education and Work

**Publisher Rights Statement:**

This is an Author's Accepted Manuscript of the following article: © Chia, Y. M., Koh, H. C., & Pragasam, J. (2008). An international study of career drivers of accounting students in Singapore, Australia, and Hong Kong. *Journal of Education and Work*, 21(1), 41-60. 10.1080/13639080801957014

**General rights**

Copyright for the publications made accessible via the Edinburgh Research Explorer is retained by the author(s) and / or other copyright owners and it is a condition of accessing these publications that users recognise and abide by the legal requirements associated with these rights.

**Take down policy**

The University of Edinburgh has made every reasonable effort to ensure that Edinburgh Research Explorer content complies with UK legislation. If you believe that the public display of this file breaches copyright please contact [openaccess@ed.ac.uk](mailto:openaccess@ed.ac.uk) providing details, and we will remove access to the work immediately and investigate your claim.



**An international study of career drivers of accounting  
students in Singapore, Australia and Hong Kong**

**Yew Ming CHIA\***

University of Edinburgh Business School  
University of Edinburgh  
U.K.

**Hian Chye KOH**

School of Business  
SIM University  
Singapore

**John PRAGASAM<sup>a</sup>**

Department of Accounting  
University of Southern Queensland  
Australia

---

\* Corresponding author: University of Edinburgh Business School, University of Edinburgh, William Robertson Building, 50 George Square, Edinburgh, EH8 9JY, U.K.  
Email: yew.ming.chia@ed.ac.uk

<sup>a</sup> Recently retired from the University of Southern Queensland, Australia.

## **An international study of career drivers of accounting students in Singapore, Australia and Hong Kong**

### **Abstract**

This is a comparative study of the career drivers of accounting students in Singapore, Australia and the Hong Kong Special Administrative Region (HKSAR). The study examines the motivational factors that steer accounting students into choosing accounting as a programme of study in their respective countries. Comparative analyses are performed to examine the importance of each career driver, taking into consideration gender and country/institutional variables.

The results indicate significant differences between male and female students with respect to the importance of the following career drivers: search for meaning, security, material rewards and creativity. Significant differences are also found among countries/institutions and the importance of career drivers such as expertise, status, security, affiliation and creativity. The study concludes with a discussion of the implications of the findings for both the profession and academic educators as well as suggestions for future research.

**Keywords:** Accounting Education, Career Drivers, Gender, Culture, Singapore, Australia, Hong Kong

## **An international study of career drivers of accounting students in Singapore, Australia and Hong Kong**

### **Introduction**

The high-level business scandals (e.g., Enron, Worldcom, and Parmalat) in a global "...economy where 'knowledge' and service work predominate" (Morgan and Cohen, 2006:106) have resulted in increased demands for the knowledge and skills of public accountants to provide more extensive audit services. Following congressional reforms in the USA, including the recently-introduced Sarbanes-Oxley Act (2002), the Big-4 public accounting firms and public listed companies are jostling for more auditors, according to a report in the Business Week magazine (Byrnes, 2005). Consistent with the view of Creed, Mueller and Patton (2003), accounting students can now maximise the benefits from an accounting education in terms of employment and career opportunities.

The increased demand for public accountants is also present in the Australasian region. CPA-Australia reported that a global demand for accountants had caused a critical shortage in Australia (Priest, 2004), with increases in demand being placed upon accounting programmes in the Australian universities. In Singapore, the rapid expansion and de-regulation of the finance and banking sector saw an increased demand for accountants in the Republic. A pioneer batch of 100 accounting undergraduates was admitted to the new Singapore Management University in 2001. This is in addition to the constant yearly intake of about 650 accountancy undergraduates by the Nanyang Business School, Nanyang Technological University. In Hong Kong, more accountants were needed to service the Chinese economy, as a result of the accession of China into the World Trade Organization (Rao, 2001). Chia (1999) has observed that the number of students majoring in accountancy programmes in tertiary institutions in Hong Kong has been increasing. This is reflected in the steady increase in the number of accounting graduates from slightly more than 1000 in 1995 to 1374 in 2000 from the seven University Grants Committee funded-universities (Rao, 2001). Given this phenomenon in the Australasian region, it would be interesting to identify the factors that drive students to pursue an accounting education.

The first motivation for the present study is the recognition that there are many studies conducted on various aspects of work-related preferences as a central theme in

general education and working life (e.g., Lowe and Krahn, 2000; Hakim, 2002; Daehlen, 2005). In the area of accounting education and work, there is a lack of such studies. The few exceptions include Chia (2003, 2005) and Nouri, Parker and Sumanta (2005). Further, accounting-related studies have found that the attrition rate is high among junior auditors in the public accountancy profession. For example, Hunton *et al.* (1996) observed a higher turnover intention of private practice accountants employed at lower position levels than those employed at higher-level positions. Consistent with the results of studies done in Western countries, Chapel (2001) also identified a similar trend in Hong Kong. Such a situation creates concern over the wastage of considerable training resources and the retention of public accountants for ascension into higher-level positions. Chia (2003) suggested that the high turnover rate was related to the realization by junior public accountants that a career in public accounting was not suitable for them. Therefore, research into the career aspirations of accounting students could provide insights into what inspire them. The information from such research can also enable public accounting firms and professional accountancy bodies to be more efficient in devising plans to attract and retain accounting graduates in the accounting profession.

Many of the studies on accounting education focus on the need and process of developing the thinking and learning skills of students (e.g., Amernic and Beechy, 1984; Gammie, Gammie and Cargill, 2002). Such studies examine the cognitive capacities and capabilities of students and discuss their implications for accounting education and the profession. Another strand of study focuses on the performance of students in accounting courses or programmes (e.g., Eskew and Faley, 1988; Doran, Bouillon and Smith, 1991; Wong and Chia, 1996; Drennan and Rohde, 2002). Although these studies provide interesting insights on the education, training and characteristics of accounting students, it is also important and useful to identify the motivational factors that could influence students into enrolling in accounting programmes in the first instance. This provides the second motivation for the present study.

For accounting educators, the findings will enable the development and implementation of recruiting strategies to attract appropriate types of students into accounting programmes. This suggestion is similar to what Delvecchio, McEwen and McEwen (2001) reported in their article about the American Institute of Certified Public Accountants (AICPA) conducting two national surveys of students' attitudes

towards accounting as a career and relying on the results to launch recruiting campaigns to attract good students to the accounting profession (see also Hermanson, Hermanson and Ivancevich, 1995). Based on the findings, accounting educators will be able to place emphasis on the development of appropriate generic skills in the programmes to enhance the core competency of accounting graduates. For example, Chia (1999) reported the introduction of creative thinking skills into the accounting curriculum at the Hong Kong University of Science and Technology after a pilot study identified a low inclination of the students towards creative thinking skills in the early 1990s.

In light of the above discussion, this study aims to contribute to the literature by addressing the need for research into the career drivers of accounting students. In particular, this study investigates gender-related differences of students from three institutions in three countries by extending previous studies as follows: (a) analysing and examining the importance of career drivers, and (b) performing an international comparison of the importance in the three different countries. Comparative analyses by gender and institution/country have not been previously conducted and the results could add to the understanding of the contextual effects on the importance of career drivers. More specifically, the study will address the following two research questions:

- (1) *Are the career drivers of equal importance? If not, which career drivers are significantly more or less important than others?* This question is useful in identifying different career drivers to formulate different strategies to attract students to accounting programmes and subsequently to the accounting profession.
- (2) *Is the importance of each career driver significantly associated with (a) gender, or (b) institution?* Existing evidence provides conflicting results on the different motivational needs of different genders. For example, Larkin (1997) indicated that females might perceive a different set of expectations when compared with males. Similar outcomes are also found in other gender differences studies, including Marini *et al.* (1996) and Konrad *et al.* (2000). In contrast, Jourard (1991) and Gouvias and Vitsilakis-Soroniatis (2005) observed no significant difference in expectations between genders. While these studies were conducted in Western and European countries, the two studies by Chia (1999, 2003) of career drivers of students and junior auditors

in an Asian context provided evidence of significant differences in some career drivers between genders. The current study will investigate not only the significant career drivers for different genders but also the relative importance of these drivers. The cultural environments in different countries could attract accounting students to different career drivers because of different motivational needs. Hence, this study could shed light onto the differential impact of different institutional settings in different countries and by extension, the influence of external environment on the career drivers of accounting students.

The following sections discuss the career drivers, research design, results and implications, conclusion and limitations as well as potential areas for future research.

### **Discussion of career drivers**

Research in social psychology indicates that generally most people are easily persuaded. People tend to be influenced into becoming someone else's ideal. With only personal criteria being used to judge the worth and validity of career choices, a good career can then be defined as the extent to which the total experience meets individual wants and needs. Career choices could manifest themselves from inner drivers. This implies that understanding a career choice begins with a study of the individual. Recognizing one's career drivers provides a person with knowledge of the inner forces that establish his/her character and actions.

Schein (1978) identifies frequent themes that “fixed” an individual to a particular line of work. These themes provide an analogous idea to what Tregoe and Zimmerman (1980) viewed as the driving forces that executives were expected to possess in an organization. They argued that such driving forces enable the executives to focus on appropriate strategies to make their organizations successful. Similarly, students who pursue a major programme in accounting are likely to be motivated by certain driving forces.

This study invokes the concept of “*career drivers*” (Francis, 1985) to explain the driving forces. A career driver is an inner force that determines what one wants and what one needs from one's working life (Francis, 1985). Career drivers originate from within an individual and stimulate action. Career drivers are not deliberately

chosen, but are evolved from the individual's personality, abilities, values and self-image. They are revealed rather than selected. Career drivers are developed from the results of the Richmond Survey in which 53 British respondents are separately “... interviewed for about two hours using ‘historical patterning’ and ‘behavioural event’ data collection methods” (Francis, 1985; p.14). He analysed the data to arrive at nine groupings of variables that he called career drivers. The nine career drivers are material rewards, power/influence, search for meaning, expertise, creativity, affiliation, autonomy, security and status. A brief discussion of the various career drivers is given in Appendix A.

## Research design

### *The survey instrument*

The career drivers’ instrument (Francis, 1985) is used to gather information from accounting students of a university each in Singapore, Australia and Hong Kong, respectively. The nine career drivers were tested for validity and reliability in Chia (1999) and were found to be within acceptable levels. The career drivers’ instrument comprises 72 statements that are grouped in random order of 36 pairs. Each pair comprises two statements: Statements A and B. The respondents rate the importance of the statements within each pair by allocating 3 points to the pair of statements. This provides a total of 108 points for the instrument (i.e., 36 x 3). The possible distributions of points between each pair of statements are as shown below:

<u>Choice</u>	<u>Statement A</u>	<u>Statement B</u>
1:	3 points	0 point
2:	2 points	1 point
3:	1 point	2 points
4:	0 point	3 points

For example, a respondent has to respond to the following pair of statements by indicating his choice of the points to allocate:



Statement A: I only feel satisfied if the output from my job has real value in itself.	2
Statement B: I want to be an expert in the things I do.	1

The 72 statements are classified into the nine career drivers, with each career driver containing eight statements. Each career driver will have a score ranging between 0 point and 24 points. For each career driver, a 0-point score indicates a degree of least importance and a 24-point score indicates a degree of greatest importance. The average value for each driver is 12 points, which is also the mean score of the importance among the nine drivers.

Besides the main career drivers instrument, there is a section on background information that includes questions on the respondents' age and gender among other things. Appendix B is the survey questionnaire.

### ***Sites and participants selection***

Three countries (Singapore, Australia and Hong Kong) are identified as the survey sites for the following reasons:

- (a) The countries are among the better-developed economies in the Asia-Pacific region. One would expect a greater movement of auditing personnel in international firms in these countries. Hence, insights into the career drivers of accounting students, who are potential public auditors, would enable the international public accounting firms to develop strategies to attract and retain their staff.
- (b) Historically, these three countries were former British colonies and currently use English as a medium of instruction in their respective education systems. Hence, it would be easy to conduct the survey on the students from these countries.
- (c) The cultural diversity among these three countries provides an interesting setting for comparative analysis. HKSAR and Singapore have a predominantly Chinese population. This should presumably result in similar career drivers among the respondents in these two countries. This presumption will be tested in the study. Australia, being a predominantly

white-Caucasian nation, would provide insightful comparison in view of the dissimilar culture. In addition, the results of the study might provide information on the generalizability of the survey instrument and the career driver variables in different settings.

There are two classifications for the respondents; namely, accounting-major students from one university in each of the three countries, and gender of the respondents. The age of the respondents ranges from 20 to 25 years old. Presently, there are more female students enrolled in accounting programmes at the universities in the three countries. This is also translated into an overall higher number of females than males responding to the study. The survey was administered with the help of research assistants at the three institutions. The respondents were volunteers and they either handed the duly completed survey questionnaires to the research assistant or posted them in self-addressed envelopes provided by the research team. In all, 492 useable responses were received.

The distribution of respondents by country and gender is shown in Table 1. As shown, there are more than 30 observations per cell, which is considered satisfactory for statistical analysis (Wonnacott and Wonnacott, 1977; Dunk, 1992).

Insert Table 1 here
---------------------

## Discussion of results and implications

The findings in this study should not be perceived as providing an indication of which gender is better for a particular career driver when compared with the opposite gender group. Instead, the interpretation should be in terms of identifying differences in the importance of career drivers as perceived by the two gender groups. This approach towards gender expectations will ensure that we do not presume such differences to be a reflection of stable universal traits (Welsh, 1992).

The results from the factor analysis of the data to assess construct validity (Kerlinger, 1964; Chenhall and Morris, 1986) and the computation of the Cronbach alpha statistics (Cronbach, 1951) to assess the internal reliability of the career driver measures are presented in Table 2. The Kaiser-Meyer-Olkin measure of sampling

adequacy (MSA) value of above 0.50 for the various career drivers provides evidence to support the construct validity of these variables (Kaiser and Rice, 1974). In addition, the Cronbach alpha statistics of 0.60 and above indicate that the internal reliability of the various career drivers was achieved (Nunnally, 1978).

Insert Table 2 here

The GLM procedure was applied in the data analysis. Using the importance score of the career drivers as the dependent variable, the Analysis of Variance (ANOVA) was performed to test if the importance scores of at least two of the nine career drivers are significantly different from each other. If there were any significant differences, further assessment of these differences would be performed using multiple comparisons (Duncan multiple range test) to provide additional statistical evidence. The subsequent discussion of the results is based on the two main research areas that are mentioned in the introduction section (i.e., (1) whether the career drivers are of equal importance, and (2) whether the career drivers are significantly associated with (a) gender, or (b) institution). Implications arising from these results are identified and discussed accordingly.

***(1) Are the career drivers of equal importance? If not, which career drivers are significantly more or less important than others?***

The ANOVA results for the importance of career drivers are presented in Table 3. As reported, the model is significant at a 0.01 significance level ( $p$ -value = 0.0001). This means that there are significant differences in the importance of the career drivers.

Insert Table 3 here

The Duncan multiple range test is performed to analyse the importance scores further. In particular, the Duncan groupings offer further insights into the perception of the respondents by providing statistical evidence on the significant differences of

the different career drivers. Career drivers belonging to the same Duncan grouping have scores (importance) that are not significantly different from each other. On the contrary, career drivers belonging to two different Duncan groupings have scores (importance) that are significantly different from each other, provided the career drivers do not belong to both the same Duncan groupings simultaneously (for overlapping Duncan groupings). Table 4 presents the results of the Duncan multiple range tests for the career drivers for all respondents.

Insert Table 4 here
---------------------

In Table 4, the career driver ‘search for meaning’ has the highest level of importance as can be seen from the highest mean score (14.45). This level of importance is significantly higher than that for the next career driver ‘expertise’ (13.91). The career driver ‘status’ (12.94) is significantly less important than the ‘expertise’ but is significantly more important than the next group of career drivers ‘affiliation’ (12.18) and ‘security’ (12.07).

The subsequent career drivers are significantly less important than the above, with each driver having a mean importance score of less than 12.00. In particular, ‘autonomy’ (11.62) is significantly more important than ‘power/influence’ (10.56) and ‘material rewards’ (10.29). The career driver with the lowest importance score is ‘creativity’, which has a mean importance score (10.00), which is not significantly different from that of ‘material rewards’.

The results in Table 4 indicate that the single most important career driver (with the highest mean score of 14.45) for all respondents is ‘search for meaning’. The respondents, being final-year students, are highly motivated by the meaningful nature of a career in public accounting. They may perceive their roles as public accountants to be contributing to a valuable public service (Chia, 2003) and thereby, achieving their personal fulfilment.

‘Expertise’ is the second most important career driver identified by the respondents. The high level of importance (a mean score of 13.91) being accorded to ‘expertise’ is consistent with the study of junior auditors by Chia (2003). In that study, ‘expertise’ generates the highest mean value of 13.85. In the present study, the respondents may perceive that structured professional training provides them with the

specialized knowledge and competencies to work in a professional working environment. The high score for 'expertise' also accentuates the tendency of Asian workers to emphasize competency-related pursuits, and is consistent with one of the observations by Lau (1988) about the values orientation of Chinese university students. The mandatory requirement for continuing professional development in the accountancy profession probably goes down well with the respondents' desire to continually upgrade to be experts in their specialized discipline.

'Status' with a score of 12.94 is ranked third in terms of importance among the nine career drivers in the study. In response to the scandals and increased demands as discussed previously, various accountancy bodies have produced paid advertisements to promote the values and benefits of being professional accountants as well as to boost the professional image and status of the public accounting profession. Such publicity may have been a very strong motivational force to the accounting students in the study. The status of becoming a professional accountant with the associated formal recognition and acceptance into a legally recognized professional body is perceived to commensurate with the desire of being recognized as an expert in the accounting discipline. A recent CPA Australia report (2007) has revealed that accountancy students and alumni placed more importance to the maintenance of status as professional accountants than the cost of professional membership. The 'status' in the professional qualification in accountancy is also a means for achieving social and economic mobility both within and outside the profession.

'Affiliation' (with an importance score of 12.18) and 'security' (with importance score of 12.07) form the next significant grouping of career drivers that are perceived to be relatively more important than 'autonomy'. The respondents are aware that a career in the professional accountancy environment entails working as a member of a team to provide professional service to the clients. They value interpersonal relationships and enjoy working with people. There is also the presence of professional affiliation to a professional accountancy body to possibly receive professional and personal support when needed. A career in the accountancy profession is seen as providing reasonable job stability along with good working perquisites. However, the need to attach much importance to this driver may not be present. The respondents may have also recognized that the nature of careers in general have changed radically in organizations. For example, the trend towards increased competition and cost reduction has caused organizations to implement

structural interventions such as downsizing and de-layering (Weick and Bolinger, 1989). Similarly, the recent spate of mergers and resulting retrenchments highlight tenuous situation relating to job security as well. Consequently, expectations of job security are now no longer tenable (Goffee and Scase, 1992).

The last four of the nine career drivers in terms of importance are ‘autonomy’, ‘power/influence’, ‘material rewards’ and ‘creativity’. The low importance values that are attached to ‘autonomy’ (with importance score of 11.62) and ‘power/influence’ (with importance score of 10.56) could be attributed to the limited working experience and exposure of the respondents (i.e., accounting students) in these areas. The low importance value for autonomy supports Nouri *et al.*’s (2005) study in which they observed that accounting students perceived lower autonomy as one of the characteristics in public accounting. ‘Material rewards’ (with importance score of 10.29) is perceived to be as important as ‘power/influence’ and ‘creativity’. Perhaps this is a reflection of the pragmatic side of the respondents. They know that the material rewards for a new-entrant in the accountancy field are relatively standardized. Hence, it would be futile to attach much importance to this career driver.

While it is generally recognized that the low importance score of 10.00 for ‘creativity’ is consistent with the literature, Chia (1999) argues that a more plausible reason relates to the (mis-)perception that there is a need to abide by accounting and auditing standards and that there are always technical guidelines for reference. Hence, there is no necessity for innovative or creative thinking. Such perceptions do not portray a career in accounting as a profession where creativity is encouraged and thus discourage the more creative-oriented students from majoring in accounting programmes (Saemann and Crooker, 1999; Geiger and Ogilby, 2000). The result for the ‘creativity’ career driver in the present study supports the findings in the Chia (2003) study where it has been observed that junior auditors are not driven by creativity. The current results is also consistent with the conclusion by Larkin (1997) who observed that students perceived creativity as one of the least important capabilities necessary for a successful accounting profession.

(2) *Is the importance of each career driver significantly associated with (a) gender, or (b) institution?*

(a) **Association between career drivers and gender:** Table 5 reports the results of multiple comparisons to identify the association between career drivers and gender.

The significant associations are depicted in the form of interaction effects in Figure 1. Table 5 shows statistically significant differences in the association between the importance of some career drivers and gender. The affected career drivers are ‘search for meaning’, ‘security’, ‘material rewards’ and ‘creativity’.

Female respondents have significantly higher mean scores for ‘search for meaning’ (14.87) and ‘security’ (12.35) than male respondents. These higher mean scores are consistent with the observation that the females generally tend to be “more conservative” and more concerned about the significance and impact of their job rather than what the job pays. The finding on the ‘search for meaning’ is consistent with the view of Miller and Wheeler (1992), who suggested that meaningful work is one of the key concerns of females. Similarly, the findings of this study support Maupin’s (1992) comment that women students were more concerned with self-fulfilment when compared with their male counterparts.

Insert Table 5 here

Insert Figure 1 here

The results show that male respondents attached a significantly greater importance to ‘material rewards’ (with an importance score of 11.40) than female respondents (with an importance score of 9.64). This finding supports the cultural expectation that the man is the main breadwinner in an Asian family. This is similar to what Hoddinott and Jarratt (1998) alluded to as “man is the provider” in the Australian context. Such a cultural notion suggests a need for greater ‘material rewards’ by the male respondents when compared with female respondents. An integral role arising from the same cultural notion is the desire of male respondents to have greater creativity than female respondents - a reflection of a desire to participate in innovative and risk-taking activities.

The statistically significant differences in the identified career driver scores between the male and female respondents suggest that the two groups have different priorities and expectations. These results support the study of Maupin (1992), which concluded that men and women do not share equal career expectations. This

information may aid the recruitment of potential accounting students in the programmes. Institutions can enhance their respective programmes for recruiting potential students if they know where to focus their recruitment strategies when attempting to attract the different genders. For example, emphasizing material rewards and creativity may be more attractive to male than female potential accounting students. In contrast, emphasizing the meaningful nature of the services provided by the accounting profession and the presence of job security may be more attractive to female than male students of accounting programmes. Furthermore, the results provide a means of explaining and designing different career development programmes for male and female accountants in the profession.

Although gender differences can be rationalized, it is anticipated that differences in the career preferences for this group of undergraduate respondents are decreasing. This can be explained by the fact that the respondents are similar in their education background and career preferences converge in a highly inter-connected global environment.

**(b) Association between career drivers and country/institution:** Table 6 shows the results of multiple comparisons to identify the association of the importance of the career drivers and country/institution. The significant associations are depicted in the form of interaction effects in Figure 2. The following discussion centres on a comparison of the mean career driver scores for accounting students in the institutions of their respective countries. The results in Table 6 indicate that there are no statistical differences in the association between the country/institution variable and the career drivers of ‘material rewards’, ‘power/influence’, ‘search for meaning’ and ‘autonomy’. These findings are not surprising. ‘Search for meaning’ is the most important driver to the respondents from the three countries. It is an indication of the high value and a convergence of agreement that the respondents have for this variable.

Similarly, the respondents do not place too much emphasis on ‘material rewards’. In affluent societies like Singapore and Hong Kong, there is always the family to rely on for financial support in the early years of one’s career under the cultural notion of extended family support. In the case of Singapore, a study by Chew, Leu and Tan (1998) supports this contention when they wrote that young people “...who generally come from well-off families in affluent Singapore, do not have to worry about financial problems and generally take money for granted (p.17)”. In



Australia, there is a Government social security system in place. These arguments could account for the importance of this variable in the present study for the respondents of the three countries.

Being students, the respondents in these three countries may not have had sufficient work exposure to recognize the impact of ‘autonomy’ and ‘power/influence’. However, these two variables will probably show up as very important attributes in the future career paths of these respondents. It will be useful for educators to provide accounting students with more exposure and a realistic view of the challenges and benefits of these career drivers.

Table 6 also shows statistically significant differences for the career drivers of ‘expertise’, ‘status’, ‘security’, ‘affiliation’ and ‘creativity’. The difference in the importance of ‘creativity’ is the result of the teaching pedagogy in the education systems and the varying levels of acceptance in the society for failures resulting from taking creative decisions in the three countries. The Australian general education system has long been recognized as providing students with many opportunities to think laterally. Students view failures or setbacks as part and parcel of the education process. The creative-thinking element of the education process is inherently present and widely encouraged in the Australian education system. Additionally, the Australian society, being culturally more individualistic (Hofstede, 1991), has an entrenched custom of being more receptive to failures.

Traditionally, Chinese students from Hong Kong are generally conformists relative to their counterparts from Australia. For example, a Chinese student in Hong Kong who makes a mistake or does something that is seen as a failure will only know too well of the agony of ‘*losing face*’ in front of other students. Failure or setback is not easily accepted as a part of the education process. As such, they are reluctant to do something that would be different from their peers, and that could result in failure. These students will tend to be less creative and less inclined to initiate or originate new ideas. The need to be creative has been suggested with limited adoption and implementation success. Similarly, the Hong Kong society is not known to accept failures and this may have hindered the importance of ‘creativity’.

In Singapore, the inclusion of the creative-thinking element in the education curriculum has been rapidly gathering acceptance in the past decade. In recent years, this creative-thinking element has become one of the cornerstones in the education system. Similarly, the recent shift in the mindset of Singaporeans in the workplace

and in the society towards being more receptive of failures that could result from engaging in creative activities and decisions has impacted upon the growing importance of the creativity variable. Chew *et al.* (1998), in their study of values and lifestyles of young Singaporeans, concluded that the young people “...attach less importance to conforming to social norms (p.157)” and they “...also value creativity and individuality (p.63).”

Given the way in which the creative-thinking process is incorporated in the three different education systems and the varying levels of acceptance of failure resulting from taking creative decisions in society, one could rationalize that significant differences in the perception of the importance of this driver would also differ among students from these countries. The results in Table 6 support this suggestion. The respondents from Australia and Singapore attach higher importance to ‘creativity’ as compared with the respondents from Hong Kong.

Students in Singapore live in a very close-knitted society. Such an environment provides ample opportunities for the social development of very close bonding among students. As such, these students exhibit a tendency of long-lasting friendship and they value being affiliated to each other. A peculiar phenomenon is the strong sense of affiliation among male students in Singapore. This particular group has undergone a stint of National Service (military) training and would have experienced the significance of bonds of friendship. However, Australian students attach lower importance to ‘affiliation’. Australian students are brought up in a more loose-knitted society with people moving from one part of the vast continent to another part. There is, therefore, a tendency for students not to appreciate and invest too much time in building stronger bonds of friendship. They recognize that it would more rewarding for them to invest time and effort in developing their skills and knowledge to enhance their job prospects instead. Hence, they would value the ‘expertise’ driver very highly. Similarly, in a highly materialistic society like Hong Kong, the students tend to equate success to job status. It is this attitude towards status that drives them to achieve accomplishments. One of the means is by being an expert in a particular field or profession. Expertise requires more commitment to the job and working hard on job tasks. There is less emphasis placed upon the development of affiliation with friends. Expertise reflects a symbolic ability to enhance and generate respect amongst peers as well. Respect from expertise confers status; a highly valued ‘commodity’ in this highly status-conscious society.

The discussion in the above paragraph is consistent with the results in Table 6, where respondents from Hong Kong and Australia similarly ranked 'expertise' as the most important variable. This ranking is statistically significant different from the importance accorded to 'expertise' by respondents from Singapore. The respondents from Hong Kong also ranked 'status' in the same Duncan grouping as 'expertise'. This ranking is statistically different and higher than that for the respondents from Singapore and Australia, who placed 'status' in the same but lower Duncan grouping.

The results in Table 6 also show a statistically significant difference in the association between the career driver 'affiliation' and the country/institution. The respondents from Singapore attached higher importance to this career driver when compared with the respondents from both Australia and Hong Kong. This finding is consistent with Chew *et al.*'s (1998) finding for Singapore that "*as far as social attitudes are concerned, young people believe that it is important to be part of a group* (p.157)".

In general, it seems that young people in Singapore and Hong Kong do not place 'job security' as a very important variable in their career choices. In these two countries, there is a culturally related phenomenon of extended-family network. As such, should a person be out of a job, there would always be other family members or relatives to fall back on for financial or moral support to tide over the period of being out of a job. Furthermore, these two countries have very low unemployment rates and finding another similar job is not a problem for university graduates. Another plausible explanation can be found in Johnson and Elder's (2002) study where they observed that young people who continued their education beyond high school when compared with those who do not, attached less importance on job security.

In contrast, students in Australia have expectedly placed a higher level of importance on their job security. The reason for such a concern is that in the past years, the unemployment issue has figured prominently among the job seekers, including new entrants to the job market in Australia. In addition, Australian students generally work in another city away from their immediate family. The vastness of the Australian continent hinders the relative ease of falling back on the family for immediate support when the need arises. This plausible reasoning lends support to the results in Table 6, which indicate a statistically significant difference in the association between the importance of 'job security' and the country/institution. In

the results, respondents from Australia respond to this driver with a higher importance value than do the respondents of Singapore and Hong Kong.

The perceptions of the importance of ‘creativity’ and ‘security’ are both gender-specific and country/institution-specific whereas perceptions concerning ‘power/influence’ and ‘autonomy’ are not. An implication of these findings is that gendered-related studies should proceed within the context of the environment setting.

The findings suggest that the factors that influence career drivers can be useful to the various decision-makers in accounting education and public accounting firms operating in a global environment. While the current study provides some indications on the relation between the importance of career drivers and gender and country/institution, it is important to further explore the dynamics of these associations. It is also beneficial to understand why the importance of some career drivers is gender-specific while others are country-/institution-specific. Knowledge of such relationships can enable the decision-makers to better identify and achieve desirable strategies.

Insert Table 6 here

Insert Figure 2 here

## Conclusion

This study is unique in that it gathers the perceptions of the career drivers of accounting students in three countries. The findings provide a profile of the typical accounting student and contribute to the understanding of the career drivers of accounting students in an Australasian environment. They also shed light on the roles of gender and environment in determining students’ perception of the importance of career drivers. In addition, the findings contributed to what Wilson (2002, 309) has identified as “... *enhancement of the education base of accounting practice*”.

Given the keen competition and high cost of attracting and training accounting students, the findings in the study provide areas where accounting educators can adopt appropriate strategies to meet the career needs of their potential accounting students.

Human resource managers of public accounting firms can also benefit from an understanding of the motivational forces affecting their potential graduate employees. The interesting distinctions in the career drivers that emerged among the students from different countries will have implications for the employability of different groups of potential auditors in the global workplace. For example, such knowledge can be useful for human resource managers to develop recruitment strategies that can attract new staff and retain their existing staff in the international public accounting firms.

For accounting students, the identification of career drivers brings into clearer focus the gap between ‘what is’ and ‘what is wanted’ by them. This can enable them to pursue a job that satisfies them in the early stages of their careers and become reflexive in their own career planning and progress. The results of the present study can also form the basis of subsequent studies that aim at explaining job satisfaction by linking the career drivers to the job of the respondents who may already be in a particular profession. This is very relevant in the current climate of accelerating cost of higher education and a highly competitive work environment.

### **Limitations and future directions**

There are some limitations that should be considered when interpreting the results of the study. Firstly, the instrument on career drivers that is developed by Francis (1985) has only been sparingly applied. Although the articles by Chia (1999, 2003) and this paper provide additional support for the construct validity and internal reliability of the research instrument in an Australasian setting, more adoption of the instrument in empirical research is desirable.

Secondly, longitudinal studies are required to examine the career driver scores between male and female accounting students as they progress in their course of study. This form of research can also track an identified group of students to assess whether there are changes to their career driver scores over time. Such an approach can also be easily extended to students from other disciplines. In addition to the environmental effect on career drivers as identified in the present study, the effects of other external events such as economic conditions and societal changes on career driver scores can also be investigated.

Thirdly, the respondents in this study may not truly represent the student populations of the three countries. Therefore, the conclusions made in the study may not be generalized as the sample may be biased. However, a major mitigating factor for this limitation is that student populations have similar characteristics in each respective country. Furthermore, the findings are generally consistent with the literature and can still be useful in providing insights into the career drivers of higher-education students in general.

## **References**

- AMERNIC, J.H., & BEECHY, T.H. (1984) Accounting students performance and cognitive complexity: Some empirical evidence, **The Accounting Review**, 59, pp. 300-313.
- BYRNES, N. (2005) Accounting: green eyeshades never looked so sexy, **Business Week**, p. 41, 10th January.
- CHAPEL, C. (2001) For leaders, **The Hong Kong Accountant**, pp. 39-42, July.
- CHENHALL, R.H., & MORRIS, D. (1986) The impact of structure, environment, and interdependence on the perceived usefulness of management accounting systems, **The Accounting Review**, 61 (1), pp. 16-35.
- CHEW, S.B, LEU, G.J. & TAN, K.H. (1998) **Values and Lifestyles of Young Singaporeans** (Singapore: Prentice-Hall).
- CHIA, Y.M. (1999) An exploratory study of the career driver scores of accounting-major students in Hong Kong, **Asia-Pacific Journal of Accounting**, 6 (1), pp. 111-130.
- CHIA, Y.M. (2003) Career drivers of junior auditors: An exploratory study, **Managerial Auditing Journal**, 18 (2), pp. 100-111.
- CHIA, Y.M. (2005) Job offers of multinational accounting firms: The effects of emotional intelligence, academic performance and extra-curricular activities, **Accounting Education- An International Journal**, 14 (1), pp. 75-93.
- CPA AUSTRALIA (2007) Research find status more important than professional membership costs, Available online at:  
[http://www.cpaaustralia.com.au/cps/rde/xchg/cpa/hs.xsl/1019\\_22356\\_ENA\\_HTML\\_htm](http://www.cpaaustralia.com.au/cps/rde/xchg/cpa/hs.xsl/1019_22356_ENA_HTML_htm), Access on 25 April 2007.
- CREED, P., MULLER, J. & PATTON, W. (2003) Leaving high school: The influence and consequences for psychological well-being and career-related confidence, **Journal of Adolescence**, 26, pp. 295-311.
- CRONBACH, L.T. (1951) Coefficient alpha and the internal structure of tests, **Psychometrika**, 16 (3), pp. 297-334.
- DAEHLEN, M. (2005) Change in job value during education, **Journal of Education and Work**, 18 (4), pp. 385-400.
- DELVECCHIO, S., McEWEN, T. & McEWEN, B.C. (2001) Impact of race on business students' perceptions of business careers, **Journal of Education for Business**, 76 (4), pp. 199-208.
- DORAN, B.M., BOUILLON, M.L. & SMITH, C.G. (1991) Determinants of student performance in Accounting Principles I and II, **Issues in Accounting Education**, 6 (1), pp. 74-84.
- DRENNAN, L.G. & ROHDE, F.H. (2002) Determinants of performance in advanced undergraduate management accounting: An empirical investigation, **Accounting & Finance**, 42 (1), pp. 27-40.

- DUNK, A.S. (1992) Reliance on budgetary control, manufacturing process automation and production subunit performance: A research note, **Accounting, Organizations and Society**, 17 (3/4), pp. 195-203.
- ESKEW, R.K. & FALEY, R.H. (1988) Some determinants of student performance in the first college-level Financial Accounting course, **The Accounting Review**, 63 (1), pp. 137-147.
- FRANCIS, D. (1985) **Managing your own career** (London: Fontana Publishers).
- GAMMIE, B., GAMMIE, E. & CARGILL, E. (2002) Personal skill development in the accounting curriculum, **Accounting Education: an international journal**, 11 (1), pp. 63-78.
- GEIGER, M.A. & OGILBY, S.M. (2000) The first course in accounting: Students' perceptions and their effect on the decision to major in accounting, **Journal of Accounting Education**, 18 (1), pp. 63-78.
- GOFFEE, R. & SCASE, R. (1992) Organisational change and the corporate career: The restructuring of managers' job aspirations, **Human Relations**, 45 (4), pp. 363-385.
- GOUVIAS, D. & C. VITSILAKIS-SORONIATIS, (2005) Student employment and parental influences on educational and occupational aspirations of Greek adolescents, **Journal of Education and Work**, 45 (4), pp. 421-449.
- HAKIM, C. (2002) Lifestyle preferences as determinants of women's differentiated labour market careers, **Work and Occupations**, 29, pp. 428-459.
- HERMANSON, D.R., HERMANSON, R.H. & IVANCEVICH, S.H. (1995) Are America's top students steering clear of accounting?, **Ohio CPA Journal**, 54 (2), pp. 26-33.
- HODDINOTT, M. & JARRATT, D.G. (1998) Gender imbalance in the workforce: An examination of the public accounting profession, **Australian Accounting Review**, 8 (2), pp. 59-67.
- HOFSTEDE, G. (1991) **Culture and Organisations: Software of the Mind** (London: Harper Collin).
- HUNTON, J.E., NEIDERMEYER, P.E., PRESHA, E., & WIER, B. (1996) Hierarchical and gender differences in private accounting practice, **Accounting Horizons**, 10 (2), pp. 14--31.
- JOHNSON, M.K. & ELDER, G.H. (2002) Educational pathways and work value trajectories during the transition to adulthood, **Sociological Perspectives**, 45 (3), pp. 113-138.
- JOURARD, S.M. (1991) **The Transparent Self** (New York: Van Norstrand).
- KAISER, H.F. & RICE, J. (1974) Little jiffy, Mark IV, **Educational and Psychological Measurement**, 34 (1), pp. 111-117.
- KERLINGER, F.N. (1964) **Foundations of Behavioral Research** (New York: Holt, Rinehart and Winston).



- KONRAD, A.M., RITCHIE, J.E., LIEB, P. & CORRIGALL, E. (2000) Sex differences and similarities in job attribute preferences: A meta-analysis, **Psychological Bulletin**, 126 (4), pp. 593-641.
- LARKIN, J.M. (1997) Upward mobility in public accounting; A gender-specific student perspective, **Journal of Applied Business Research**, 13 (2), pp. 109-119.
- LAU, S. (1988) The value orientation of Chinese university respondents in Hong Kong, **International Journal of Psychology**, 23, pp. 583-596.
- LOWE, G. & KRAHN, H. (2000) Work aspirations and attitudes in an era of labour market restructuring: A comparison of two Canadian youth cohorts, **Work, Employment and Society**, 14 (1), pp. 1-22.
- MARINI, M.M., FAN, P.L., FINLEY, E. & BEUTEL, A.M. (1996) Gender and job values, **Sociology of Education**, 69 (1), pp. 49-65.
- MAUPIN, R.J. (1992) We've come a long way, maybe: Gender differences in career and family expectations of accounting graduates, **Ohio CPA Journal**, pp. 15-17, August.
- MILLER, J. & WHEELER, K. (1992) Unravelling the mysteries of gender differences in intentions to leave the organization, **Journal of Organizational Behavior**, 13, pp. 465-478.
- MORGAN, G. & COHEN, P. (2006) Introduction to the special issue on globalisation: Narratives of education and work, **Journal of Education and Work**, 19 (2), pp. 105-107.
- NOURI, H., PARKER, R.J. & SUMANTA, S. (2005), Students' perceptions of work in public accounting and employment preferences, **Accounting Education: an international journal**, 14 (3), pp. 293-311.
- NUNNALLY, J.C. (1978) **Psychometric Theory** (New York: McGraw Hill, 2<sup>nd</sup> Edition).
- PRIEST, A. (2004) Qualified Accountants in Demand during Accountant Shortage, <http://www.cpaaustralia.com.au>, Accessed on 16<sup>th</sup> September 2004.
- RAO, K. (2001) Finding their way, **The Hong Kong Accountant**, pp. 32-36, July.
- SAEMANN, G.P. & CROOKER, K.J. (1999) Students' perceptions of the profession and its effect on decisions to major in accounting, **Journal of Accounting Education**, 17 (1), pp. 1-22.
- SCHEIN, E.H. (1978) **Career Dynamics: Matching Individual and Organisational Needs** (Reading, MA: Addison-Wesley).
- TREGOE, B. & ZIMMERMAN, J. (1980) **Top Management Strategy** (London: John Martin).
- WEICK, K.E. & BERLINGER, L.R. (1989) Career improvisation in self-designing organisations, in M.B. ARTHUR, D.T. HALL, & B.S. AND LAWRENCE, B.S. (Eds). **Handbook of Career Theory** (New York: Cambridge University Press), pp. 313-328.

- WELSH, M.J. (1992) The construction of gender: Some insights from feminist psychology, **Accounting, Auditing & Accountability Journal**, 5 (3), pp. 120-132.
- WILSON, R.M.S. (2002) Accounting education research: A retrospective over ten years with some pointers to the future, **Accounting Education: an international journal**, 11 (4), pp. 295-310.
- WONG, S.N. & CHIA, Y.M. (1996) English language, mathematics and first year financial accounting performance: A research note, **Accounting Education: an international journal**, 5 (2), pp. 183-189.
- WONNACOTT, T.H. & WONNACOTT, R.J. (1977) **Introductory Statistics** (New York: John Wiley, 3<sup>rd</sup> Edition).

## Appendix A

The nine career drivers are as follows\*:

a. Material rewards

These are defined as tangible assets and include cash and other material possessions. The individual is primarily concerned with riches, and will not be affected by the unsatisfying tasks in the job. For example, such a person will change job only for material advantages regardless of how disagreeable the job tasks are.

b. Power/Influence

This relates to the need for dominance and having others to behave in subordinate roles. In addition, a person with a high power/influence as a career driver wants to be in charge of matters affecting policies or resource allocation.

c. Search for meaning

This relates to doing things that are perceived to be valuable for their sake. A person who has a high score in this career driver is motivated to do things that are deemed to contribute to something bigger, finer or greater than himself. An example is that he will help another person rather than himself. Such a person is concerned with personal fulfilment.

d. Expertise

Expertise relates to specialist knowledge, skills, competencies and capacity to perform unusual, difficult or specialized activities. A person with a high career driver score for expertise works hard continuously to gain additional knowledge and maintain his capability in his specialized discipline. He dislikes being out of his specialized area and is satisfied being valued as an expert.

e. Creativity

This relates to innovative ideas such as originating something new that bears the name of the initiator. A person with a career driver score that is high in creativity is interested in doing things that are different from what others are

doing. He derives great satisfaction from creating something new and he handles failures or setbacks very well.

f. Affiliation

Affiliation is defined as enjoying bonds of friendship, being close to others and being enriched by human relationships. A person with a career driver that is high in affiliation will initiate and develop long lasting and fulfilling relationships with others. He is committed to people and not to job task, position or organizational goals. He will continue in an unsatisfactory or unfulfilling job because of the quality of his relationship with others.

g. Autonomy

This relates to being able to take personal responsibility and makes personal decisions. A person with a high score for this career driver will act to increase the amount of control he has over his working life. He will tend to resist any restriction or constraint on his activities and decisions. He does not like to be directed by others and prefers to work alone or lead a small team.

h. Security

Security relates to the desire to know the future as well as the avoidance of exposure to unpredictable risks. He is concerned with predictability rather than a high income. He will seek an employer who has a record of stability and good employee welfare.

i. Status

This relates to a need for recognition, admiration and respect by others. Status is demonstrated by symbols, formal recognition and acceptance into privileged groups. A person with a high career driver score in status aims at being highly regarded by others as well as wanting the esteem of others. He values being acknowledged and recognized as an authority in an area. For example, he wants a position of power and authority for the sake of the prestige of the position rather than the associated exercise of control.

\* Extracted from Chia (1999, pp.114-115).

## Appendix B

### **Survey Questionnaire**

#### **Section A**

Listed below are thirty-six pairs of reasons often given by people when they are asked about what they want and need from their career. You must evaluate the importance to you of the statements within each pair and allocate three (3) points -- no more, no less. In other words, the possible distribution of points between the two items in a pair, for example, may be as follows:

Alternative one:	a = 3 points;	b = 0 point	(Total = 3 points)
Alternative two:	a = 2 points;	b = 1 point	(Total = 3 points)
Alternative three:	a = 1 point;	b = 2 points	(Total = 3 points)
Alternative four:	a = 0 point;	b = 3 points	(Total = 3 points)

#### **Points**

- |     |    |       |  |
|-----|----|-------|--|
| 1.  | a. | _____ | I will only be satisfied with an unusually high standard of living.                |
|     | b. | _____ | I wish to have considerable influence over other people.                           |
| 2.  | a. | _____ | I only feel satisfied if the output from my job has real value in itself.          |
|     | b. | _____ | I want to be an expert in the things I do.   |
| 3.  | a. | _____ | I want to use my creative abilities in my work.                                    |
|     | b. | _____ | It is especially important to me that I work with people whom I like.              |
| 4.  | a. | _____ | I will obtain particular satisfaction by being able to freely choose what I do     |
|     | b. | _____ | I want to make quite sure that I will be financially sound.                        |
| 5.  | a. | _____ | I enjoy feeling that people look up to me.   |
|     | b. | _____ | Not to put too fine a point on it, I want to be wealthy.                           |
| 6.  | a. | _____ | I want substantial leadership role.  |
|     | b. | _____ | I do that which is meaningful to me, even though it may not gain tangible rewards. |
| 7.  | a. | _____ | I want to feel that I have gained a hard-won expertise.                            |
|     | b. | _____ | I want to create things which people associate with me alone.                      |
| 8.  | a. | _____ | I seek deep social relationships with other people in my work.                     |
|     | b. | _____ | I will get satisfaction from deciding how I spend my time.                         |
| 9.  | a. | _____ | I will not be content unless I have ample material possessions.                    |
|     | b. | _____ | I want to demonstrate to my own satisfaction that I really know my discipline.     |
| 10. | a. | _____ | My work is part of my search for meaning in life.                                  |
|     | b. | _____ | I want the things that I produce to bear my name.                                  |
| 11. | a. | _____ | I seek to be able to afford anything I want.                                       |
|     | b. | _____ | A job with a long-term security really appeals to me.                              |

**Points**

12. a. \_\_\_\_\_ I seek a role, which gives me substantial influence over others.  
b. \_\_\_\_\_ I will enjoy being a specialist in my field.
13. a. \_\_\_\_\_ It is important to me that my work makes a positive contribution to the wider community.  
b. \_\_\_\_\_ Close relationships with other people at work are important to me.
14. a. \_\_\_\_\_ I want my personal creativity to be extensively used.  
b. \_\_\_\_\_ I will prefer to be my own master.
15. a. \_\_\_\_\_ Close relationships with other people at work will give me special satisfaction.  
b. \_\_\_\_\_ I want to look ahead in my life and feel confident that I will always be okay.
16. a. \_\_\_\_\_ I want to be able to spend money easily.  
b. \_\_\_\_\_ I want to be genuinely innovative in my work.
17. a. \_\_\_\_\_ Frankly, I want to tell other people what to do.  
b. \_\_\_\_\_ For me, being close to others is really the important thing.
18. a. \_\_\_\_\_ I look upon my career as part of a search for greater meaning in life.  
b. \_\_\_\_\_ I have found that I want to take full responsibility for my own decisions.
19. a. \_\_\_\_\_ I will enjoy a reputation as a real specialist.  
b. \_\_\_\_\_ I will feel relaxed if I am in a secure career.
20. a. \_\_\_\_\_ I desire the trappings of wealth.  
b. \_\_\_\_\_ I want to get to know new people through my work.
21. a. \_\_\_\_\_ I like to play roles, which give me control over how others perform.  
b. \_\_\_\_\_ It is important that I can choose for myself the tasks that I undertake.
22. a. \_\_\_\_\_ I will devote myself to work if I believe that the output will be worthwhile in itself.  
b. \_\_\_\_\_ I will take great comfort from knowing how I will stand on my retirement day.
23. a. \_\_\_\_\_ Close relationships with people at work will make it difficult for me to make a career move.  
b. \_\_\_\_\_ Being recognized as part of the "Establishment" is important to me.
24. a. \_\_\_\_\_ I will enjoy being in charge of people and resources.  
b. \_\_\_\_\_ I want to create things that no one else has done before.
25. a. \_\_\_\_\_ At the end of the day, I do what I believe is important, not that which simply promotes my career.  
b. \_\_\_\_\_ I seek public recognition.
26. a. \_\_\_\_\_ I want to do something distinctly different.  
b. \_\_\_\_\_ I usually take the safe option.
27. a. \_\_\_\_\_ I want other people to look to me for leadership.  
b. \_\_\_\_\_ Social status is an important motivator for me.
28. a. \_\_\_\_\_ A high standard of living attracts me.  
b. \_\_\_\_\_ I wish to avoid being tightly controlled by a boss at work.

**Points**

29. a. \_\_\_\_\_ I want my products to have my own name on them.  
b. \_\_\_\_\_ I seek formal recognition by others of my achievements.
30. a. \_\_\_\_\_ I prefer to be in charge.  
b. \_\_\_\_\_ I feel concerned when I cannot see a long way ahead in my career.
31. a. \_\_\_\_\_ I will enjoy being a person who had valuable specialist knowledge.  
b. \_\_\_\_\_ I will get satisfaction from not having to answer to other people.
32. a. \_\_\_\_\_ I dislike being a cog in a large wheel.  
b. \_\_\_\_\_ It will give me satisfaction to have a high-status job.
33. a. \_\_\_\_\_ I am prepared to do most things for material reward.  
b. \_\_\_\_\_ I see work as a means of enriching my personal development.
34. a. \_\_\_\_\_ I want to have a prestigious position in my organization for which I work.  
b. \_\_\_\_\_ A secure future attracts me every time.
35. a. \_\_\_\_\_ When I have congenial social relationships nothing else really matters.  
b. \_\_\_\_\_ Being able to make an expert contribution will give me particular satisfaction.
- 36.. a. \_\_\_\_\_ I will enjoy the status symbols, which come with senior positions.  
b. \_\_\_\_\_ I aspire to achieve a high level of specialist competence.

**Background information:**

Name of University: \_\_\_\_\_

Gender (please circle):          Female / Male          Age : \_\_\_\_\_

Programmes Enrolled (Major): \_\_\_\_\_

Do you have an intention to work in an accounting/ auditing environment (e.g., public auditing)? (please circle)

1	2	3	4	5	6	7
No intention			Indifferent			Very high intention

Have you been offered a position with a public accounting firm? (please tick)

(        )        No

(        )        Yes, please specify name of firm \_\_\_\_\_

If no, have you been offered a position with a non-accounting firm? (please tick)

(        )        No

(        )        Yes, please specify name of firm \_\_\_\_\_

**THANK YOU FOR RESPONDING TO THIS QUESTIONNAIRE.**

**TABLE 1: Distribution of number of respondents by country and gender**

Country of University	Number of Respondents		
	Male	Female	Total
Singapore	98	193	291
Australia	40	37	77
Hong Kong	40	84	124
Total	178	314	492



**TABLE 2: Results of Tests for Construct Validity and Internal Reliability of the Career Drivers**

<u>Career Drivers</u>	<u>MSA Value</u>	<u>Cronbach Alpha Coefficient (Std)</u>
Material rewards	0.8329	0.7377
Power/ Influence	0.6726	0.7040
Expertise	0.6275	0.6710
Search for meaning	0.6010	0.6992
Creativity	0.6630	0.7085
Affiliation	0.6190	0.6821
Autonomy	0.5817	0.6024
Security	0.7046	0.7636
Status	0.6210	0.6429

**TABLE 3: ANOVA Results for Importance of Career Drivers**

Source	Type III SS	F-value	Prob > F
Career Driver	6316.96	87.74	0.0001
Country	0.00	0.00	1.0000
Gender	0.00	0.00	1.0000
Career Driver x Country	967.29	60.46	0.0001
Career Driver x Gender	652.96	81.62	0.0001
Country x Gender	0.00	0.00	1.0000
Career Driver x Country x Gender	120.84	0.84	0.6413

Note: Model  $F = 24.25$ ,  $p = 0.0001$

**TABLE 4: Results of Duncan multiple range tests for importance of career drivers for all respondents**

Career Drivers	Mean score	Duncan Grouping
Search for Meaning	14.45	A
Expertise	13.91	B
Status	12.94	C
Affiliation	12.18	D
Security	12.07	D
Autonomy	11.62	E
Power/Influence	10.56	F
Material Rewards	10.29	F G
Creativity	10.00	G

\* Means with the same letter are not significantly different.

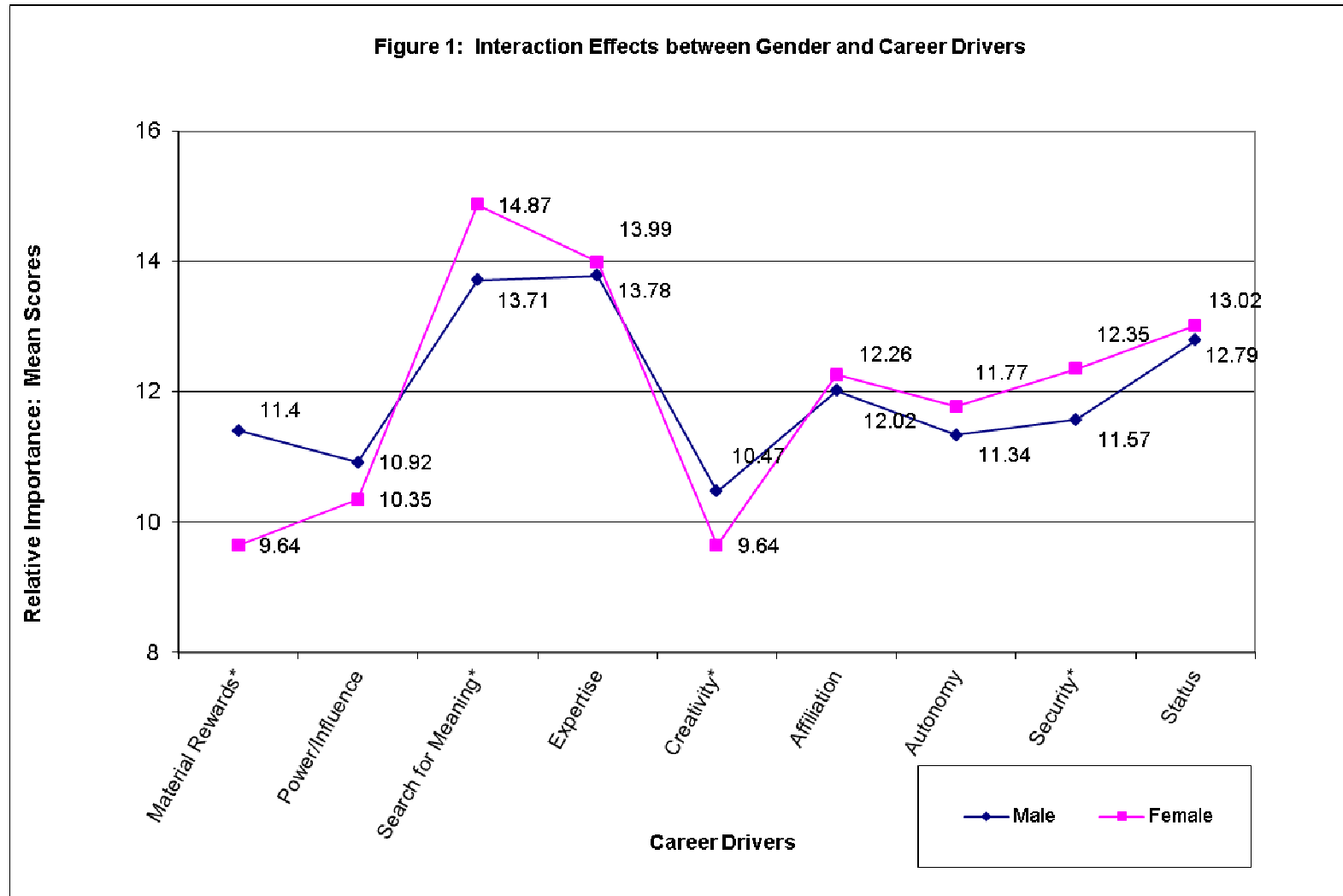
**TABLE 5: Results of Duncan multiple range tests for importance of career drivers and gender**

<b>Career Drivers</b>	<b>Gender</b>	<b>Mean Score</b>	<b>Duncan Grouping *</b>
Search for meaning ^	Female	14.87	A
Expertise	Female	13.99	B
Expertise	Male	13.78	B
Search for meaning ^	Male	13.71	B
Status	Female	13.02	C
Status	Male	12.79	C D
Security ^	Female	12.35	D E
Affiliation	Female	12.26	D E
Affiliation	Male	12.02	E F
Autonomy	Female	11.78	E F G
Security ^	Male	11.57	F G
Material Rewards ^	Male	11.40	G H
Autonomy	Male	11.34	G H
Power/Influence	Male	10.92	H I
Creativity ^	Male	10.47	I
Power/Influence	Female	10.35	I
Creativity ^	Female	9.74	J
Material Rewards^	Female	9.64	J

\* Means with the same letter are not significantly different  
 ^ Significant Interaction Effect between Career Driver and Gender

**TABLE 6: Results of Duncan multiple range tests for importance of career drivers and country/institution**

<i>Career Drivers</i>	<i>Countries</i>	<i>Mean Score</i>	<i>Duncan Grouping *</i>
Search for meaning	Singapore	14.59	A
Expertise ^	Hong Kong	14.48	A
Search for meaning	Hong Kong	14.43	A B
Expertise ^	Australia	14.40	A B
Status ^	Hong Kong	14.15	A B C
Search for meaning	Australia	13.96	A B C
Security ^	Australia	13.61	B C
Expertise ^	Singapore	13.54	C
Status ^	Singapore	12.69	D
Affiliation ^	Singapore	12.57	D E
Security ^	Singapore	12.04	D E F
Status ^	Australia	11.95	D E F G
Autonomy	Australia	11.87	D E F G
Autonomy	Singapore	11.77	E F G
Affiliation ^	Hong Kong	11.64	F G H
Affiliation ^	Australia	11.56	F G H
Security ^	Hong Kong	11.17	F G H I
Autonomy	Hong Kong	11.10	G H I
Material rewards	Hong Kong	10.87	H I J
Power/ Influence	Hong Kong	10.71	I J
Power/ Influence	Singapore	10.59	I J
Creativity ^	Australia	10.36	I J
Power/ Influence	Australia	10.16	J K
Creativity ^	Singapore	10.14	J K
Material rewards	Australia	10.13	J K
Material rewards	Singapore	10.07	J K
Creativity ^	Hong Kong	9.45	K
* Means with the same letter are not significantly different.			
^ Indicates significant interaction effects between the variable and country/institutional setting.			



**Figure 2: Interaction Effects between University and Career Drivers**

